

Idaho State Tax Commission

Truck Camper, Transport Trailer, Office Trailer, and Untitled Boat Certificate

TO BE COMPLETED BY ANY PERSON REGISTERING OR LICENSING A TRUCK CAMPER, TRANSPORT TRAILER, OFFICE TRAILER, OR UNTITLED BOAT ON WHICH IDAHO SALES TAX WAS NOT PAID

(Please Print)

New Owner's Name	
New Owner's Address	Phone Number
City, State, Zip	

(Please Print)

Seller's Name	
Seller's Address	Phone Number
City, State, Zip	

1. ITEM (check appropriate box)

- a. ☐ Truck Camper
- b. ☐ Transport Trailer (utility, horse, semi-trailer, etc.)
- c. ☐ Office Trailer
- d. ☐ Untitled Boat

2. DESCRIPTION OF ITEM

Year	Make	Type	Model	Identification No.
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3. OCCASIONAL SALE EXEMPTION CLAIM:

If you have checked block 1 (b) or (c), this sale may qualify for an exemption. In order to claim an **occasional sale exemption**, the seller must complete the following sworn statement: "Under penalties of perjury, I swear that I sold this transport trailer or office trailer to the purchaser, that I have made no more than one other sale of any kind of tangible personal property within the last 12 months, and that I am not a dealer and do not have a dealer's license or seller's permit number."

Signature of Seller	Driver's License Number	Date
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If this exemption does not apply, continue to Line 4.

4. TAX COLLECTED BY COUNTY OR FINANCIAL INSTITUTION:

I certify that the required sales tax has been paid to me by the new owner whose name appears on this form and will be sent by me to the Tax Commission.

State of Idaho
County of _____ Company Name _____ Seller's Permit Number _____

County Tax Assessor Employee Signature	Financial Institution Authorized Signature
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5. HOMEBUILT TRAILER:

In order to obtain registration without payment of sales/use tax, the owner must complete the following sworn statement: "Under penalties of perjury, I swear that this trailer is constructed of parts upon which I have already paid sales tax."

Signature of Owner	Date
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INSTRUCTIONS

Idaho sales or use tax must be paid on the purchase or use in this state of every truck camper, transport trailer, office trailer, and untitled boat unless some exemption applies. You must furnish proof that a general sales/use tax was paid at the time you purchased the unit or claim the appropriate exemption.

This form must be completed on every initial application for license or registration of a truck camper, transport trailer, office trailer, or untitled boat.

Enter the name, address, and phone number of the new owner and the seller.

Line 1. Check the appropriate box.

Line 2. Provide the information requested.

Line 3. If you checked box 1 (b) or (c), your purchase may be exempt from Idaho sales/use tax. Certain purchases from occasional sellers are exempt from sales or use tax. An occasional seller is someone who is not regularly engaged in the business of making retail sales of tangible personal property or who does not make more than two sales of tangible personal property in a 12-month period. *To claim this exemption, the seller must read and sign the statement on Line 3.* The seller's driver's license number is required.

Line 4. This is to be completed by the county assessor's office or financial Institution collecting the required sales/use tax on taxable purchases. Financial Institutions completing this form must enter their company name, signature of authorized person, and their Idaho Seller's Permit number, if applicable.

Line 5. If you constructed a trailer and you paid sales/use tax on all the parts, sign the statement on Line 5.